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(54) Title: PANEL COMPRISING A LOCKING SYSTEM

(57) Abstract: The invention relates to a panel (1, 2) comprising a quadrangular panel portion of coated wood material wherein mutually opposite edges of the panel (1, 2) have mutually complementary positively locking profiles (3, 4) so that similar panels (1, 2) can be assembled, wherein the surface of at least one of the positively locking profiles (3, 4) has at least in region-wise manner raised portions (5, 6, 7) and recesses (8, 9), the raised portions (5, 6, 7) during assembly of two panels (1, 2) can be ground down by friction, and the recesses (8, 9) are of a volume in which resulting abrasion particles (5a, 6a, 7a) from the projections (5, 6, 7) can be received.